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ORLEANS INDIGENT DEFENDER PROGRAM
FINANCIAL AND COMPLIANCE AUDIT
TOGETHER WITH
INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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Release Date 8-22-09

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of the
Orleans Indigent Defender Program
New Orleans, Louisiana

We have audited the accompanying general purpose financial statements of **Orleans Indigent Defender Program (OIDP)**, as of and for the year ended December 31, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of OIDP's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of **OIDP** as of December 31, 2000, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT
(CONTINUED)

To the Board of Directors of the
Orleans Indigent Defender Program
New Orleans, Louisiana
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In accordance with *Government Auditing Standards*, we have also issued a report, dated April 23, 2009, on our consideration of OHDP's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with this report in considering the results of our audit.



BRUNO & TERVALAN LLP
CERTIFIED PUBLIC ACCOUNTANTS

April 27, 2009

**ORLEANS INCIDENT DEFENDER PROGRAM
COMBINED BALANCE SHEET -
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP
DECEMBER 31, 2009**

	GOVERNMENTAL FUND TYPE _____	ACCOUNT GROUP _____	
	GENERAL FUND _____	FIXED ASSETS _____	TOTAL (MEMORANDUM ONLY-NOT TO BE)
ASSETS			
Cash and cash equivalents (NOTE 2)	\$219,819	\$ -0-	\$219,819
Grant costs on fines and forfeitures receivable	369,850	-0-	369,850
Office equipment and furnishings (NOTE 3)	-0-	47,568	47,568
Prepaid expenses	49,852	-0-	49,852
Total assets	\$639,521	\$47,568	\$687,089
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$ 5,680	\$ -0-	\$ 5,680
Accrued expenses	38,157	-0-	38,157
Total liabilities	43,837	-0-	43,837
Fund equity:			
Investment in general fixed assets	-0-	47,568	47,568
Fund balance-unreserved/undesignated	595,484	-0-	595,484
Total fund equity	595,484	47,568	643,052
Total liabilities and fund equity	\$639,321	\$47,568	\$686,889

The accompanying notes are an integral part of these general purpose financial statements.

ORLEANS INDIGENT DEFENDER PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE--GOVERNMENTAL FUND TYPE--GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2000

Revenues:	
Court costs on fines and forfeitures	\$1,553,349
Probation assessments	114,200
Attorney fees	9,604
Interest	311
District assistance funds (NOTI: 6)	160,041
Bond funds	328,199
Other revenue	<u>11,239</u>
Total revenues	2,172,683
Expenditures:	
Salaries and related benefits	2,181,734
Travel and education	3,661
Material and supplies	11,189
Office expenditures	40,767
Audit and accounting	5,500
Insurance	88,359
Law books and pamphlets	3,411
Witness expense	31,200
Miscellaneous	<u>3,408</u>
Total expenditures	2,355,188
Deficiency of revenues over expenditures	(175,513)
Fund balance at beginning of year	<u>730,992</u>
Fund balance at end of year	<u>\$ 995,481</u>

The accompanying notes are an integral part of these general purpose
financial statements.

ORLEANS INDIGENT DEFENDER PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL (GAAP BASIS) -
CONTINENTAL FUND TYPE-GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>UNFAVORABLE</u>
Revenues:			
Court costs on fines and forfeitures	\$1,676,189	\$1,553,249	\$122,940
Probation assessments	115,080	114,260	(799)
Attorney fees	15,080	9,934	(5,066)
Interest	380	311	11
District assistance funds	168,080	380,041	41
Bond funds	338,080	328,169	(9,801)
Other revenues	10,080	11,258	1,250
Total revenues	2,311,489	2,377,082	(65,713)
Expenditures:			
Salaries and related benefits			
Salaries	1,884,680	1,920,169	(35,168)
Payroll taxes	148,480	140,128	262
Employee insurance	173,000	123,487	(4,287)
Travel and education	3,800	3,681	(941)
Material and supplies			
Office supplies	6,800	5,091	(1,691)
Printed forms	1,500	2,088	(536)
Office expenditures:			
Computer expense	7,800	6,219	680
Copy machine lease and maintenance	9,504	8,235	268
Telephone	14,800	14,873	(73)
Postage	1,200	303	495
Parking expense	5,888	6,235	(353)
Sub-total	2,189,364	2,193,851	(40,467)

(CONTINUED)

The accompanying notes are an integral part of these general purpose
financial statements.

ORLEANS INDIGENT DEFENDER PROGRAM
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL (GAAP BASIS)
GOVERNMENTAL FUND-TYPE-GENERAL FUND
(CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
Expenditures, Continued:			
Office expenditures, Continued:			
Coffee supplies	\$ 600	\$ 606	\$ 66
Distilled water	400	579	(179)
Photo supplies	3,000	-0-	3,000
Printer service	1,800	1,821	21
Storage space/rental	1,200	1,200	-0-
Audit and accounting	5,100	5,500	(400)
Insurance	66,600	68,500	(1,900)
Law books and pamphlets	6,000	7,411	(1,411)
Witness expense	35,000	31,200	3,800
Miscellaneous	<u>200</u>	<u>2,908</u>	<u>(2,708)</u>
Total expenditures	2,310,704	2,355,198	44,494
Excess (deficiency) of revenues over expenditures	666	(175,513)	\$ (176,179)
Fund balance, at beginning of year	<u>770,992</u>	<u>770,992</u>	
Fund balance, at end of year	<u>\$ 771,662</u>	<u>\$ 595,479</u>	

The accompanying notes are an integral part of these general purpose
financial statements.

**ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

NOTE 1 - Background and Summary of Significant Accounting Policies

Background

The Orleans Indigent Defender Program (OIDP), established in compliance with Louisiana Revised Statutes 15:144-149, provides counsel to represent indigents (nearly individuals) in criminal and quasi-criminal cases at the District Court level. The judicial district encompasses the Parish of Orleans, Louisiana. The Board of Directors is composed of seven (7) members who are appointed by the District Court for life. Board members serve without compensation. Revenues to finance OIDP's operations are provided primarily from court costs or fines imposed by the various courts within the district.

Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying financial statements of the OIDP have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, OIDP is a part of the District Court system of the State of Louisiana. However, OIDP operates autonomously from the State of Louisiana and independently from the District Court system. Therefore, OIDP reports as an independent reporting entity and the financial statements include only the transactions of OIDP.

C. Fund Accounting

OIDP uses the general fund and the general fixed assets account group to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid

CHILDRANS INDIGENT DEFENDER PROGRAM
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Background and Summary of Significant Accounting Policies,
Continued

Summary of Significant Accounting Policies, Continued

C. Fund Accounting, Continued

Financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for costs in assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The general fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The operating statement presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the general fund using the following practices in recording revenues and expenditures:

Revenues

Cash costs on fines and forfeitures are recorded in the month the amounts are collected by the appropriate courts.

Interest income on time deposits is recorded when the time deposits have matured and the interest is available.

Substantially all other revenues are recorded when received.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Background and Summary of Significant Accounting Policies,
Continued:

Summary of Significant Accounting Policies, Continued

D. Basis of Accounting, Continued

Expenditures:

Expenditures are recognized under the modified accrual basis of accounting when the related fund/account group liability is incurred.

E. Budgetary Data

The ODDP utilizes the following budget practices:

- a. In the last quarter of the year, a budget for the following year is prepared and submitted to the Board of Directors for approval. The budget may be amended during the year, if requested, with the approval of the Board of Directors.
- a. The budget records are maintained in the accounting department with all other public records of this program and can be reviewed by making arrangements with the Director.
- a. The budget is normally presented for approval at the last board meeting of the year and anyone can attend the budget hearing if they so desire.
- a. The budget is based on prior year experience as to receipts and disbursements and takes into consideration increases in costs of services and supplies, taxes, insurance and equipment, as well as the increased costs of salaries and fringe benefits when raises and/or new positions are authorized. The budget as a whole is based on the amount of money that is available and the disbursements that are necessary to maintain the efficient operation of this program.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Background and Summary of Significant Accounting Policies,
Continued:

Summary of Significant Accounting Policies, Continued

B. Budgetary Data, Continued

- a Quarterly financial reports are submitted to the Board of Directors, which in part list the amount of the budget that has been used for that period and indicates a favorable or unfavorable difference as to the budget amount attributed to the period of time being reported.
- a All budgetary appropriations lapse at the end of the fiscal year and ODDP does not use a system of encumbrance accounting.
- a The budget for general fund expenditures is prepared on a basis consistent with generally accepted accounting principles.

F. Cash and Cash Equivalents

Cash includes amounts in demand deposits and interest-bearing time deposits. Cash equivalents include amounts in time deposits with original maturities of ninety (90) days or less. Under state law, ODDP may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

G. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are reported in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, CONTINUED**

**NOTE 1 - Background and Summary of Significant Accounting Policies,
Continued:**

Summary of Significant Accounting Policies, Continued

II. Compensated Absences

All employees earn one and one-half (1 1/2) days of vacation leave each month. Vacation leave can be accumulated up to a maximum of thirty (30) days. Sick leave is earned at the rate of two (2) days each month. Sick leave can be accumulated without limitation. Upon termination, all unused vacation and sick leave lapse. At December 31, 2000, there are no accumulated and vested benefits relating to vacation or sick leave that require disclosure or accrual to conform with generally accepted accounting principles.

I. Total Column on the Combined Balance Sheet

The total column on the combined balance sheet is captioned "Minimum Only" to indicate that the information is presented only to facilitate financial analysis. Data in this column does not present the financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation.

List of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ORLEANS INDUCENT DEFENDER PROGRAM
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, CONTINUED

NOTE 3 - Cash and Cash Equivalents:

ODDP had cash and cash equivalents totaling \$219,819 (book balances) at December 31, 2000, as follows:

Demand deposits	\$200,200
Time deposits:	
Savings account	19,619
Total	\$219,819

These deposits are stated at cost, which approximates market. Under state law, these deposits (on the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2000, ODDP has \$281,977 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$245,469 of pledged securities held by a custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered unrealized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by ODDP that the fiscal agent has failed to pay deposited funds upon demand.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, CONTINUED

NOTE 3 - Changes in General Fixed Assets

A summary of changes in general fixed assets (office equipment) follows:

Balance, January 1, 2000	\$47,998
Additions	-0-
Deletions	<u>-0-</u>
Balance, December 31, 2000	<u>\$47,998</u>

NOTE 4 - Pension Plan

Substantially all of ODDP's employees participate in the federal social security program. ODDP is required to credit an amount to the Social Security Administration equal to the employee's contribution up to an established limit. ODDP does not guarantee any of the benefits granted by the Social Security Administration.

NOTE 5 - Operating Lease

ODDP has an operating lease for office equipment. This lease has a remaining term of less than one (1) year.

Lease expense for the current year amounted to \$7,254.

NOTE 6 - District Assistance Fund Grant

During the 2000 fiscal year, ODDP was awarded and received grant funds from the Louisiana Indigent Defender Board's (LIDB) District Assistance Fund.

The District Assistance Fund is a grant-in-aid program intended to provide supplemental financial assistance in felony cases to district indigent defender boards that have a need for such supplemental funding and that are willing to comply with the standards, guidelines, and policies of the Louisiana Indigent Defender Board.

ORLEANS INDIGENT DEFENDER PROGRAM
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS, CONTINUED

NOTE 6 - District Assistance Fund Grant, Continued:

Funding under the program is being provided to assist qualified indigent boards in improving the quality of indigent defense on a continuous basis especially with respect to the following major goals:

- 1) To lower attorney caseloads to levels consistent with LIDB and national accepted standards;
- 2) To increase the pool of qualified attorneys certified under the LIDB's capital and appellate programs;
- 3) To provide more effective attorney unit support in the form of investigators, secretaries, and other forms of office support;
- 4) To improve criminal defense knowledge and skill through training, specialized continuing legal education, and better supervision; and
- 5) To defray expert witness/testing costs.

NOTE 7 - Risk Management:

OHDP is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets for which OHDP carries commercial insurance. Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Board of Directors of the
Orleans Indigent Defender Program
New Orleans, Louisiana

We have audited the general purpose financial statements of **Orleans Indigent Defender Program (OIDP)** as of and for the year ended December 31, 2003, and have issued our report thereon dated April 27, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether OIDP's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards*, which are described in the accompanying Schedule of Findings and Questioned Costs as Item 00-1 and 00-2.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS
(CONTINUED)

Internal Control Over Financial Reporting

In planning and performing our audit, we considered OHDP's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect OHDP's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as Items 00-1 and 00-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatement in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above are material weaknesses.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

(CONTINUED)

This report is intended solely for the use of management and the State of Louisiana, Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.



BRUNO & TERVALON LLP
CERTIFIED PUBLIC ACCOUNTANTS

April 23, 2001

**ORLEANS INDIGENT DEFENDER PROGRAM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2000**

We have audited the general purpose financial statements of Orleans Indigent Defender Program as of and for the year ended December 31, 2000, and have issued our report thereon dated April 23, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the general purpose financial statements as of December 31, 2000 resulted in an unqualified opinion.

I. SUMMARY OF AUDITORS' RESULTS

- A. Reportable conditions in internal control over financial reporting were disclosed by the audit of the financial statements: Yes. Material weaknesses: No.
- B. Noncompliance which is material to the general purpose financial statements: Yes.
- C. Reportable conditions in internal control over major programs: N/A. Material weaknesses: N/A.
- D. The type of report issued on compliance for major programs: N/A.
- E. Any audit findings which are required to be reported under section 510(c) of OMB Circular A-133: N/A.
- F. Major programs: N/A.
- G. Dollar threshold used to distinguish between Type A and Type B programs: N/A.
- H. Auditor qualified as a low-risk auditee under section 510 of OMB Circular A-133: N/A.
- I. A management letter was issued: No.

**ORLEANS INDIGENT DEFENDER PROGRAM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2000**

2. FINANCIAL STATEMENT FINDINGS

00-1 - Budget Adoption

Condition

We noted during our 2000 audit that ODDP did not adopt its 2000 budget prior to the beginning of the 2000 fiscal year.

Criteria

According to Louisiana Revised Statute, Section 39:1308(A), ODDP must adopt the budget for an ensuing fiscal year prior to the end of the fiscal year in progress.

Effect

ODDP is not in noncompliance with the State statute relating to budget adoption.

Cause

The Board of Directors of ODDP failed to adopt the proposed 2000 budget prior to the beginning of the 2000 fiscal year.

Recommendation

We recommend that ODDP review its budget procedures to ensure that budgets are timely adopted in accordance with State statutes.

Management's Response

ODDP's revenues are never constant and can fluctuate from month to month, thus, making it difficult to accurately project revenues. However, ODDP will closely monitor revenue trends and amend the budget accordingly to ensure that ODDP is in compliance with State law.

**ORLEANS INDICENT DEFENDER PROGRAM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2000**

2. FINANCIAL STATEMENT FINDINGS, CONTINUED

00-2 - Budget Amendment

Condition

We noted during our audit that total actual revenues failed to meet total budgeted revenues by 6%.

Criteria

Louisiana Revised Statutes, Section 39:1314, requires the chief executive or administrative officer of a political subdivision to notify the governing authority in writing and amend its budget when actual revenues fail to meet budgeted revenues by 5% or more.

Effect

ODDP is not in compliance with the State statute relating to budget amendment.

Cause

This condition was the result of ODDP not monitoring the budget closely for amendments required by State law.

Recommendation

We recommend that ODDP continue to monitor its budget on a regular basis to ensure that actual revenues, expenditures and beginning fund balance budget variances are always within the legal limits for budgeting controls.

ORLEANS INDIGENT DEFENDER PROGRAM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2000

2. FINANCIAL STATEMENT FINDINGS, CONTINUED

66-2 - Budget Amendment, Continued

Management's Response:

Steps have already been taken to ensure that the budget is adopted in a timely manner. The 2001 budget was adopted in a timely manner as required by State statute.

3. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not applicable.

**ORLEANS INDIGENT DEFENDER PROGRAM
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2000**

Section 1 - Internal Control and Compliance Material to the Financial Statements

99-1 - Budget Adoption

Recommendation

We recommended that OIHP review its budget procedures to ensure that budgets are timely adopted in accordance with State statutes.

Current Status

Unresolved. See current year finding #00-1.

99-2 - Budget Amendment

Recommendation

We recommend that OIHP monitor its budget on a regular basis to ensure that actual revenues, expenditures and beginning fund balance budget variances are always within the legal limits for budgeting controls.

Current Status

Unresolved. See current year finding #00-2.

**ORLEANS INDIGENT DEFENDER PROGRAM
SCHEDULE OF PRIOR YEAR FINDINGS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 2009**

Section II - Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III - Management Letter

90-1 - Debt Not Spreading

Recommendation

We recommended that OHDP review its budgetary control procedures to ensure that the budget is monitored on a monthly basis. Also, the budget should be timely amended when budget to actual variances exceed the State statute limit of 5%.

Current Status

Unresolved. See current year finding #00-2.

**ORLEANS INDIGENT DEFENDER PROGRAM
EXIT CONFERENCE**

An exit conference was held on June 8, 2001, and those in attendance were as follows:

ORLEANS INDIGENT DEFENDER PROGRAM

Mr. Douglas P. Wilson	--	Chairman of Board
Mr. Tilden H. Greenbaum, III	--	Chief of Trials

BRUNO & TERYALON LLP, CERTIFIED PUBLIC ACCOUNTANTS

Mr. Alvin J. Teryalon, Jr., CPA	--	Partner
Mr. Lawrence Jones, CPA	--	Manager